

City of Lake Worth Beach
Fiscal Year 2021 Budget Appropriation
Summary by Fund

	Sources of Funds	Use of Fund Balance	Salaries	Benefits	Salaries plus Benefits	Operating	Total Uses of Funds	Net Revenues
General Fund	38,291,882.19	-	5,769,510.06	9,788,322.22	15,557,832.28	22,633,512.06	38,191,344.34	100,537.85
Building Permit Fund	1,132,150.00	800,000.00	668,392.11	325,181.73	993,573.84	938,297.66	1,931,871.50	278.50
Beach Fund	3,721,008.00	-	1,412,341.71	636,557.86	2,048,899.57	1,445,638.13	3,494,537.70	226,470.30
Code Remediation	369,000.00	-	-	-	-	313,000.00	313,000.00	56,000.00
Electric Fund	62,299,794.84	-	7,918,839.51	3,441,290.06	11,360,129.58	46,231,430.41	57,591,559.98	4,708,234.86
Water Fund	16,344,399.75	-	2,542,008.96	1,241,033.79	3,783,042.76	11,217,812.82	15,000,855.58	1,343,544.17
Local Sewer Fund	9,773,794.15	-	1,141,292.46	566,820.30	1,708,112.76	7,608,655.81	9,316,768.57	457,025.58
Golf Fund	1,253,500.00	-	193,477.88	43,167.18	236,645.06	1,015,856.52	1,252,501.57	998.43
Storm Water Fund	2,011,677.18	-	457,772.76	247,610.86	705,383.62	1,082,893.34	1,788,276.96	223,400.22
Garage Fund	939,117.00	-	337,362.05	175,490.91	512,852.96	411,882.40	924,735.35	14,381.65
Refuse Fund	6,894,353.00	-	1,610,988.35	907,359.68	2,518,348.04	3,851,424.76	6,369,772.80	524,580.20
IT Fund	2,221,171.74	-	561,073.38	216,554.13	777,627.51	1,369,951.18	2,147,578.68	73,593.06
Self Insurance Fund	3,112,708.52	-	232,922.01	97,531.04	330,453.05	2,747,206.73	3,077,659.77	35,048.75
Utility Conservation	-	175,000.00	102,503.27	52,055.55	154,558.82	20,218.65	174,777.46	222.54
Benefit Fund	9,240,481.67	-	129,672.69	157,091.90	286,764.60	8,832,385.85	9,119,150.45	121,331.22
Regional Sewer	9,428,559.00	-	180,044.07	89,038.13	269,082.20	8,922,160.00	9,191,242.20	237,316.80
Debt Service Fund	2,152,587.50	-			-	2,152,587.50	2,152,587.50	-
Grant Fund	458,000.00				-	458,000.00	458,000.00	-
Simpkin Trust	500.00	29,500.00			-	30,000.00	30,000.00	-
					-		-	-
Total	169,644,684.54	1,004,500.00	23,258,201.28	17,985,105.34	41,243,306.61	121,282,913.81	162,526,220.43	8,122,964.12

City of Lake Worth Beach
Fiscal Year 2021 Budget Appropriation
General Fund

GL Acct Code	Account Description	Budget 2020	Fiscal Year 2021 Budget Request	\$ Change	% Change
<u>SUMMARY OF REVENUES AND EXPENDITURES</u>					
REVENUE					
	Taxes- Ad valorem	10,698,350.31	11,372,373.19	674,022.88	6.30%
	Taxes- Other	5,238,298.28	5,085,372.00	(152,926.28)	-2.92%
	Permits, Fees and Special Assessments	1,212,539.89	1,120,569.00	(91,970.89)	-7.58%
	State Shared Revenue	5,456,105.63	5,178,100.00	(278,005.63)	-5.10%
	Other Revenues	14,476,153.99	15,535,468.00	1,059,314.01	7.32%
	Total Revenues	37,081,448.10	38,291,882.19	1,210,434.09	3.26%
EXPENDITURES					
	City Commissioners	443,625.95	445,677.30	2,051.36	0.46%
	City Manager	701,343.63	658,421.09	(42,922.55)	-6.12%
	City Clerk	529,903.51	586,323.04	56,419.53	10.65%
	Internal Auditor	177,728.19	184,659.82	6,931.63	3.90%
	Legal Counsel	627,304.70	717,908.35	90,603.65	14.44%
	Financial Services	1,445,267.04	1,789,669.18	344,402.14	23.83%
	Human Resources	324,341.82	181,311.44	(143,030.38)	-44.10%
	Community Sustainability				
	Administration	182,887.79	137,547.52	(45,340.27)	-24.79%
	Economic Development	-	-	-	0.00%
	Planning and Zoning	670,837.36	827,968.44	157,131.08	23.42%
	Code Enforcement	1,325,080.40	1,350,271.84	25,191.44	1.90%
	Use and Occupancy	-	-	-	0.00%
	Business Licenses	102,746.09	117,538.20	14,792.12	14.40%
	Planning and Design	168,824.78	100,980.09	(67,844.69)	-40.19%
	Public Safety				
	Police	16,384,348.70	17,166,257.58	781,908.88	4.77%
	Fire	3,108,096.20	3,466,020.36	357,924.16	11.52%
	Public Services				
	Administration	278,368.29	339,457.54	61,089.26	21.95%
	Street Maintenance	1,865,575.13	1,033,504.36	(832,070.77)	-44.60%
	Parking	2,850.00	1,850.00	(1,000.00)	-35.09%
	Grounds	2,147,783.69	2,136,769.14	(11,014.55)	-0.51%
	Cemetery	262,335.77	262,157.03	(178.74)	-0.07%
	Cemetery	188,485.28	150,912.50	(37,572.78)	-19.93%
	Maintenance	1,130,592.51	1,152,605.05	22,012.53	1.95%
	Leisure Services				
	Administration	151,096.93	375,897.24	224,800.31	148.78%
	Library	434,536.49	455,715.80	21,179.31	4.87%

City of Lake Worth Beach
 Fiscal Year 2021 Budget Appropriation
 General Fund

GL Acct Code	Account Description	Budget 2020	Fiscal Year 2021 Budget Request	\$ Change	% Change
	Recreation	-	-	-	
	Community Programs	711,567.04	723,446.66	11,879.63	1.67%
	Facilities	884,963.10	837,041.67	(47,921.43)	-5.42%
	Special Events	364,669.73	386,463.91	21,794.19	5.98%
	Aquatics	-	-	-	
	Non-Departmental	2,146,839.00	2,604,969.20	458,130.20	21.34%
	Total Expenditures	36,761,999.09	38,191,344.34	1,429,345.25	3.89%
	Net Income / Cash Flows	319,449.01	100,537.85	(218,911.16)	-0.62%

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General Fund

GL Acct Code	Account Description	Budget 2020	Fiscal Year 2021 Budget Request	\$ Change	% Change
REVENUE AND EXPENDITURES - BY CATEGORY					
REVENUE					
Taxes					
	Ad valorem	10,698,350.31	11,372,373.19	674,022.88	6.30%
	Sales, Use & Fuel & Fuel	1,065,966.42	1,010,000.00	(55,966.42)	-5.25%
	Utility Services Taxes	4,172,331.86	4,075,372.00	(96,959.86)	-2.32%
	Subtotal	15,936,648.59	16,457,745.19	521,096.60	3.27%
	Permits, Fees and Special Assessments	-	-	-	0.00%
	Business Licenses	1,077,500.00	1,000,000.00	(77,500.00)	-7.19%
	Permits	18,471.00	19,000.00	529.00	2.86%
	Plan Review	15,000.00	25,000.00	10,000.00	66.67%
	Special Assessments				
	Other Permits and Fees	101,568.89	76,569.00	(24,999.89)	-24.61%
	Subtotal	1,212,539.89	1,120,569.00	(91,970.89)	-7.58%
	State Shared Revenues	-	-	-	0.00%
	State Shared Revenues	4,974,648.67	4,688,100.00	(286,548.67)	-5.76%
	Shared Revenue Local Unit	481,456.96	490,000.00	8,543.04	1.77%
	Payments in Lieu of Taxes	-	-	-	0.00%
	Subtotal	5,456,105.63	5,178,100.00	(278,005.63)	-5.10%
	Other Revenues	-	-	-	0.00%
	Charges for Services	1,813,852.18	1,905,480.00	91,627.82	5.05%
	Judgements, fines and forfeits	676,519.15	1,028,900.00	352,380.85	52.09%
	Interest, Rents, Contributions	111,937.56	111,550.00	(387.56)	-0.35%
	Transfers from Enterprise Funds and other Sources	11,873,845.10	12,489,538.00	615,692.90	5.19%
	Use of Fund Balance	-	-	-	0.00%
	Subtotal	14,476,153.99	15,535,468.00	1,059,314.01	7.32%
	TOTAL REVENUE	37,081,448.10	38,291,882.19	1,210,434.09	3.26%
EXPENDITURES					
	<u>Administration</u>				
	City Commissioners				
	Wages	161,130.00	157,500.10	(3,629.90)	-2.25%
	Benefits	74,931.45	67,337.82	(7,593.63)	-10.13%

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 General Fund

GL Acct Code		Account Description	Budget 2020	Fiscal Year 2021 Budget Request	\$ Change	% Change
		Subtotal	236,061.45	224,837.92	(11,223.53)	-4.75%
		Operating Expenditures	207,564.50	220,839.39	13,274.89	6.40%
		Total	443,625.95	445,677.30	2,051.36	0.46%
	City Manager		-	-	-	0.00%
		Wages	403,505.00	349,751.33	(53,753.67)	-13.32%
		Benefits	128,419.13	102,949.62	(25,469.51)	-19.83%
		Subtotal	531,924.13	452,700.95	(79,223.18)	-14.89%
		Operating Expenditures	169,419.50	205,720.13	36,300.63	21.43%
		Total	701,343.63	658,421.09	(42,922.55)	-6.12%

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General Fund

GL Acct Code	Account Description	Budget 2020	Fiscal Year 2021 Budget Request	\$ Change	% Change
	City Clerk	-	-	-	0.00%
	Wages	271,225.00	298,993.96	27,768.96	10.24%
	Benefits	115,653.71	139,038.62	23,384.91	20.22%
	Subtotal	386,878.71	438,032.58	51,153.87	13.22%
	Operating Expenditures	143,024.80	148,290.46	5,265.66	3.68%
	Total	529,903.51	586,323.04	56,419.53	10.65%
	Internal Auditor	-	-	-	0.00%
	Wages	117,490.00	120,489.98	2,999.98	2.55%
	Benefits	29,367.99	30,398.98	1,030.99	3.51%
	Subtotal	146,857.99	150,888.96	4,030.97	2.74%
	Operating Expenditures	30,870.20	33,770.86	2,900.66	9.40%
	Total	177,728.19	184,659.82	6,931.63	3.90%
	Administration Summary	-	-	-	0.00%
	Wages	953,350.00	926,735.37	(26,614.63)	-2.79%
	Benefits	348,372.28	339,725.04	(8,647.24)	-2.48%
	Subtotal	1,301,722.28	1,266,460.41	(35,261.87)	-2.71%
	Operating Expenditures	550,879.00	608,620.84	57,741.84	10.48%
	Total	1,852,601.28	1,875,081.25	22,479.97	1.21%
	Legal Counsel	-	-	0.00	-7.68%
	Wages	-	-	-	0.00%
	Benefits	-	-	-	0.00%
	Subtotal	-	-	-	0.00%
	Operating Expenditures	627,304.70	717,908.35	90,603.65	14.44%
	Total	627,304.70	717,908.35	90,603.65	14.44%
	Financial Services	-	-	-	0.00%
	Wages	831,445.00	1,011,996.14	180,551.14	21.72%
	Benefits	341,810.54	459,670.54	117,860.00	34.48%
	Subtotal	1,173,255.54	1,471,666.68	298,411.13	25.43%
	Operating Expenditures	272,011.50	318,002.50	45,991.00	16.91%
	Total	1,445,267.04	1,789,669.18	344,402.14	23.83%
	Human Resources	-	-	-	0.00%
	Wages	179,195.00	63,265.37	(115,929.63)	-64.69%
	Benefits	60,478.42	31,142.93	(29,335.48)	-48.51%
	Subtotal	239,673.42	94,408.31	(145,265.11)	-60.61%
	Operating Expenditures	84,668.40	86,903.13	2,234.73	2.64%

City of Lake Worth Beach
 Fiscal Year 2021 Budget Appropriation
 General Fund

GL Acct Code		Account Description	Budget 2020	Fiscal Year 2021 Budget Request	\$ Change	% Change
		Total	324,341.82	181,311.44	(143,030.38)	-44.10%
		<u>Community Sustainability</u>				
		Administration				
		Wages	97,260.00	63,131.17	(34,128.83)	-35.09%
		Benefits	26,857.39	24,403.32	(2,454.07)	-9.14%
		Subtotal	124,117.39	87,534.49	(36,582.90)	-29.47%
		Operating Expenditures	58,770.40	50,013.03	(8,757.37)	-14.90%
		Total	182,887.79	137,547.52	(45,340.27)	-24.79%

City of Lake Worth Beach
Fiscal Year 2021 Budget Appropriation
General Fund

GL Acct Code	Account Description	Budget 2020	Fiscal Year 2021 Budget Request	\$ Change	% Change
	Planning and Zoning	-	-	-	0.00%
	Wages	369,091.00	456,964.04	87,873.04	23.81%
	Benefits	148,622.46	210,443.80	61,821.34	41.60%
	Subtotal	517,713.46	667,407.84	149,694.38	28.91%
	Operating Expenditures	153,123.90	160,560.60	7,436.70	4.86%
	Total	670,837.36	827,968.44	157,131.08	23.42%
				-	
	Code Enforcement	-	-	-	0.00%
	Wages	688,000.00	706,947.29	18,947.29	2.75%
	Benefits	277,852.00	371,073.20	93,221.20	33.55%
	Subtotal	965,852.00	1,078,020.50	112,168.50	11.61%
	Operating Expenditures	359,228.40	272,251.34	(86,977.06)	-24.21%
	Total	1,325,080.40	1,350,271.84	25,191.44	1.90%
	Business Licenses	-	-	-	0.00%
	Wages	29,290.00	31,740.12	2,450.12	8.37%
	Benefits	22,380.69	39,678.14	17,297.45	77.29%
	Subtotal	51,670.69	71,418.26	19,747.57	38.22%
	Operating Expenditures	51,075.40	46,119.94	(4,955.46)	-9.70%
	Total	102,746.09	117,538.20	14,792.12	14.40%
	Planning and Design	-	-	-	0.00%
	Wages	80,520.00	30,372.24	(50,147.76)	-62.28%
	Benefits	18,704.78	14,285.43	(4,419.35)	-23.63%
	Subtotal	99,224.78	44,657.67	(54,567.11)	-54.99%
	Operating Expenditures	69,600.00	56,322.43	(13,277.57)	-19.08%
	Total	168,824.78	100,980.09	(67,844.69)	-40.19%
	<i>Community Sustainability Summary</i>	-	-	-	0.00%
	Wages	1,264,161.00	1,289,154.87	24,993.87	1.98%
	Benefits	494,417.32	659,883.89	165,466.57	33.47%
	Subtotal	1,758,578.32	1,949,038.76	190,460.44	10.83%
	Operating Expenditures	691,798.10	585,267.33	(106,530.77)	-15.40%
	Total	2,450,376.42	2,534,306.09	83,929.67	3.43%
	<u>Public Safety</u>				
	Police				
	Wages	-	-	-	0.00%
	Benefits	2,768,691.00	3,551,200.00	782,509.00	28.26%
	Subtotal	2,768,691.00	3,551,200.00	782,509.00	28.26%

City of Lake Worth Beach
Fiscal Year 2021 Budget Appropriation
General Fund

GL Acct Code	Account Description	Budget 2020	Fiscal Year 2021 Budget Request	\$ Change	% Change
	Operating Expenditures	13,615,657.70	13,615,057.58	(600.12)	0.00%
	Total	16,384,348.70	17,166,257.58	781,908.88	4.77%
Fire		-	-	-	0.00%
	Wages	-	-	-	0.00%
	Benefits	3,062,953.00	3,419,120.00	356,167.00	11.63%
	Subtotal	3,062,953.00	3,419,120.00	356,167.00	11.63%
	Operating Expenditures	45,143.20	46,900.36	1,757.16	3.89%
	Total	3,108,096.20	3,466,020.36	357,924.16	11.52%
	<i>Public Safety Summary</i>	-	-	-	0.00%
	Wages	-	-	-	0.00%
	Benefits	5,831,644.00	6,970,320.00	1,138,676.00	19.53%
	Subtotal	5,831,644.00	6,970,320.00	1,138,676.00	19.53%
	Operating Expenditures	13,660,800.90	13,661,957.94	1,157.04	0.01%
	Total	19,492,444.90	20,632,277.94	1,139,833.04	5.85%
	<u>Public Services</u>				
	Administration				
	Wages	108,890.00	125,714.84	16,824.84	15.45%
	Benefits	47,845.09	66,850.44	19,005.35	39.72%
	Subtotal	156,735.09	192,565.28	35,830.19	22.86%
	Operating Expenditures	121,633.20	146,892.27	25,259.07	20.77%
	Total	278,368.29	339,457.54	61,089.26	21.95%
	Street Maintenance	-	-	-	0.00%
	Wages	239,135.00	261,770.58	22,635.58	9.47%
	Benefits	144,648.83	158,543.26	13,894.43	9.61%
	Subtotal	383,783.83	420,313.84	36,530.02	9.52%
	Operating Expenditures	1,481,791.30	613,190.52	(868,600.78)	-58.62%
	Total	1,865,575.13	1,033,504.36	(832,070.77)	-44.60%
	Parking	-	-	-	0.00%
	Wages	-	-	-	0.00%
	Benefits	-	-	-	0.00%
	Subtotal	-	-	-	0.00%
	Operating Expenditures	2,850.00	1,850.00	(1,000.00)	-35.09%
	Total	2,850.00	1,850.00	(1,000.00)	-35.09%
	Grounds	-	-	-	0.00%

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General Fund

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	Wages	600,460.00	609,646.31	9,186.31	1.53%
	Benefits	353,100.19	365,768.13	12,667.94	3.59%
	Subtotal	953,560.19	975,414.44	21,854.25	2.29%
	Operating Expenditures	1,194,223.50	1,161,354.70	(32,868.80)	-2.75%
	Total	2,147,783.69	2,136,769.14	(11,014.55)	-0.51%
	Cemetery	-	-	-	0.00%
	Wages	66,095.00	67,687.71	1,592.71	2.41%
	Benefits	34,346.27	29,045.93	(5,300.34)	-15.43%
	Subtotal	100,441.27	96,733.64	(3,707.63)	-3.69%
	Operating Expenditures	161,894.50	165,423.39	3,528.89	2.18%
	Total	262,335.77	262,157.03	(178.74)	-0.07%
	Cemetery	-	-	-	0.00%
	Wages	8,435.00	5,500.00	(2,935.00)	-34.80%
	Benefits	5,050.28	412.50	(4,637.78)	-91.83%
	Subtotal	13,485.28	5,912.50	(7,572.78)	-56.16%
	Operating Expenditures	175,000.00	145,000.00	(30,000.00)	-17.14%
	Total	188,485.28	150,912.50	(37,572.78)	-19.93%
	Maintenance	-	-	-	0.00%
	Wages	492,843.95	533,946.12	41,102.17	8.34%
	Benefits	328,767.06	284,777.34	(43,989.72)	-13.38%
	Subtotal	821,611.01	818,723.46	(2,887.56)	-0.35%
	Operating Expenditures	308,981.50	333,881.59	24,900.09	8.06%
	Total	1,130,592.51	1,152,605.05	22,012.53	1.95%

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General Fund

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	<i>Public Services Summary</i>	-	-	-	0.00%
	Wages	1,515,858.95	1,604,265.56	88,406.61	5.83%
	Benefits	913,757.71	905,397.59	(8,360.12)	-0.91%
	Subtotal	2,429,616.66	2,509,663.15	80,046.49	3.29%
	Operating Expenditures	3,446,374.00	2,567,592.47	(878,781.53)	-25.50%
	Total	5,875,990.66	5,077,255.62	(798,735.04)	-13.59%
	<u>Recreation</u>				
	Administration				
	Wages	75,450.00	179,340.30	103,890.30	137.69%
	Benefits	24,851.93	87,762.98	62,911.05	253.14%
	Subtotal	100,301.93	267,103.28	166,801.36	166.30%
	Operating Expenditures	50,795.00	108,793.96	57,998.96	114.18%
	Total	151,096.93	375,897.24	224,800.31	148.78%
	Library				
	Wages	155,677.00	150,223.28	(5,453.72)	-3.50%
	Benefits	67,669.29	68,777.91	1,108.62	1.64%
	Subtotal	223,346.29	219,001.19	(4,345.10)	-1.95%
	Operating Expenditures	211,190.20	236,714.61	25,524.41	12.09%
	Total	434,536.49	455,715.80	21,179.31	4.87%
	Community Programs				
	Wages	327,080.85	302,180.92	(24,899.93)	-7.61%
	Benefits	115,996.69	129,845.55	13,848.87	11.94%
	Subtotal	443,077.54	432,026.48	(11,051.06)	-2.49%
	Operating Expenditures	268,489.50	291,420.19	22,930.69	8.54%
	Total	711,567.04	723,446.66	11,879.63	1.67%
	Facilities				
	Wages	198,800.00	169,939.06	(28,860.94)	-14.52%
	Benefits	120,753.20	97,702.95	(23,050.25)	-19.09%
	Subtotal	319,553.20	267,642.01	(51,911.19)	-16.24%
	Operating Expenditures	565,409.90	569,399.66	3,989.76	0.71%
	Total	884,963.10	837,041.67	(47,921.43)	-5.42%
	Special Events				
	Wages	64,535.00	72,409.18	7,874.18	12.20%
	Benefits	23,739.93	38,092.85	14,352.92	60.46%
	Subtotal	88,274.93	110,502.02	22,227.09	25.18%

City of Lake Worth Beach
Fiscal Year 2021 Budget Appropriation
General Fund

GL Acct Code	Account Description	Budget 2020	Fiscal Year 2021 Budget Request	\$ Change	% Change
	Operating Expenditures	276,394.80	275,961.89	(432.91)	-0.16%
	Total	364,669.73	386,463.91	21,794.19	5.98%
	<i>Recreation Summary</i>				
	Wages	821,542.85	874,092.75	52,549.90	6.40%
	Benefits	353,011.03	422,182.23	69,171.20	19.59%
	Subtotal	1,174,553.88	1,296,274.97	121,721.10	10.36%
	Operating Expenditures	1,372,279.40	1,482,290.31	110,010.91	8.02%
	Total	2,546,833.28	2,778,565.28	231,732.00	9.10%

City of Lake Worth Beach
Fiscal Year 2021 Budget Appropriation
General Fund

GL Acct Code	Account Description	Budget 2020	Fiscal Year 2021 Budget Request	\$ Change	% Change
	Non-Departmental				
	Professional Services	240,000.00	240,000.00	-	0.00%
	Utilities	4,400.00	4,400.00	-	0.00%
	Bank Service Charges	10,000.00	10,000.00	-	0.00%
	Debt Service	75,269.00	425,269.00	350,000.00	742.00%
	Inter-Fund Transfers	1,817,170.00	1,925,300.20	108,130.20	5.95%
	Subtotal	2,146,839.00	2,604,969.20	458,130.20	21.34%
	Total General Fund				
	Wages	5,565,552.80	5,769,510.06	203,957.26	3.66%
	Benefits	8,343,491.29	9,788,322.22	1,444,830.93	17.32%
	Subtotal	13,909,044.09	15,557,832.28	1,648,788.19	11.85%
	Operating Expenditures	22,852,955.00	22,633,512.06	(219,442.94)	-0.96%
	Total Expenditures	36,761,999.09	38,191,344.34	1,429,345.25	3.89%
	Net Operating Revenues over Expenditures	319,449.01	100,537.85	(218,911.16)	3.66%

City of Lake Worth Beach
Fiscal Year 2021 Budget Appropriation
Building Permit Fund

GL Acct Code		Account Description	Budget 2020	FY 2021 Budget	\$ Change
FUND	103				
		Permits, Fees and Special			
		Total Receipts	1,217,150.00	1,932,150.00	715,000.00
		Community Development	-	-	-
		Wages	486,936.00	668,392.11	181,456.11
		Benefits	225,975.60	325,181.73	99,206.12
		Subtotal	712,911.60	993,573.84	280,662.23
		Operating Expenditures	247,284.00	938,297.66	691,013.66
		Total Expenditures	960,195.60	1,931,871.50	971,675.90
					-
		Net Revenues	256,954.40	278.50	(256,675.90)

City of Lake Worth Beach
Fiscal Year 2021 Budget Appropriation
Beach Fund

GL Acct Code	Account Description	Budget 2020	FY 2021 Budget	\$ Change	% Change
FUND 140	BEACH FUND				
	<i>Summary of Revenue and Expenditures</i>				
	Revenues	3,962,553.27	3,721,008.00	(241,545.27)	-8.57%
	Expenditures				
	Parking	722,960.91	700,072.93	(22,887.98)	-3.17%
	Casino Building	1,012,478.46	461,454.56	(551,023.90)	-54.42%
	Ballroom	184,143.31	169,911.60	(14,231.72)	-7.73%
	Pool	28,660.67	29,604.95	944.28	3.29%
	Beach	987,854.85	1,040,526.69	52,671.84	5.33%
	Beach Park	878,216.14	900,262.41	22,046.28	2.51%
	Pier	81,147.20	107,704.56	26,557.36	32.73%
	Other	60,000.00	85,000.00	25,000.00	41.67%
	Total Expenditures	3,955,461.54	3,494,537.70	(460,923.84)	-5.99%
	Net Income - Cash Flows	7,091.74	226,470.30	219,378.56	-2.58%

City of Lake Worth Beach
Fiscal Year 2021 Budget Appropriation
Beach Fund

GL Acct Code	Account Description	Budget 2020	FY 2021 Budget	\$ Change	% Change
BEACH FUND					
<u>Revenues and Expenditures by Category</u>					
<u>Revenues</u>					
	Parking Revenue	2,678,681.87	2,379,800.00	(298,881.87)	-11.16%
	Pool and Beach	115,136.05	125,000.00	9,863.95	8.57%
	Parking Fines	227,500.00	252,600.00	25,100.00	11.03%
	Investment Income	5,000.00	13,000.00	8,000.00	160.00%
	Rentals	926,412.07	945,608.00	19,195.93	2.07%
	Other Income	9,823.28	5,000.00	(4,823.28)	-49.10%
	Total Sources	3,962,553.27	3,721,008.00	(241,545.27)	-6.10%
<u>Expenditures</u>					
8050	Parking				
	Wages	336,609.00	346,468.34	9,859.34	2.93%
	Benefits	168,586.21	180,708.86	12,122.65	7.19%
	Subtotal	505,195.21	527,177.20	21,982.00	4.35%
	Operating Expenditures	217,765.70	172,895.72	(44,869.98)	-20.60%
	Total	722,960.91	700,072.93	(22,887.98)	-3.17%
		-	-	-	0.00%
8055	Casino Building				
	Wages	128,108.00	130,557.01	2,449.01	1.91%
	Benefits	48,329.26	87,567.89	39,238.63	81.19%
	Subtotal	176,437.26	218,124.90	41,687.64	23.63%
	Operating Expenditures	836,041.20	243,329.66	(592,711.54)	-70.90%
	Total	1,012,478.46	461,454.56	(551,023.90)	-54.42%
8056	Ballroom				
	Wages	86,476.00	78,995.87	(7,480.13)	-8.65%
	Benefits	26,095.41	29,263.82	3,168.40	12.14%
	Subtotal	112,571.41	108,259.68	(4,311.73)	-3.83%
	Operating Expenditures	71,571.90	61,651.91	(9,919.99)	-13.86%
	Total	184,143.31	169,911.60	(14,231.72)	-7.73%
8071	Pool				

City of Lake Worth Beach
 Fiscal Year 2021 Budget Appropriation
 Beach Fund

GL Acct Code	Account Description	Budget 2020	FY 2021 Budget	\$ Change	% Change
	Wages	5,695.00	5,550.64	(144.36)	-2.53%
	Benefits	2,210.67	1,881.81	(328.86)	-14.88%
	Subtotal	7,905.67	7,432.45	(473.22)	-5.99%
	Operating Expenditures	20,755.00	22,172.50	1,417.50	6.83%
	Total	28,660.67	29,604.95	944.28	3.29%

City of Lake Worth Beach
Fiscal Year 2021 Budget Appropriation
Beach Fund

GL Acct Code	Account Description	Budget 2020	FY 2021 Budget	\$ Change	% Change
8072	Beach				
	Wages	653,300.00	682,385.95	29,085.95	4.45%
	Benefits	248,385.45	266,956.97	18,571.52	7.48%
	Subtotal	901,685.45	949,342.92	47,657.47	5.29%
	Operating Expenditures	86,169.40	91,183.77	5,014.37	5.82%
	Total	987,854.85	1,040,526.69	52,671.84	5.33%
8074	Beach Park				
	Wages	157,844.00	168,383.91	10,539.91	6.68%
	Benefits	58,373.07	70,178.51	11,805.44	20.22%
	Subtotal	216,217.07	238,562.41	22,345.35	10.33%
	Operating Expenditures	661,999.07	661,700.00	(299.07)	-0.05%
	Total	878,216.14	900,262.41	22,046.28	2.51%
8075	Pier				
	Wages	-	-	-	0.00%
	Benefits	-	-	-	0.00%
	Subtotal	-	-	-	0.00%
	Operating Expenditures	81,147.20	107,704.56	26,557.36	32.73%
	Total	81,147.20	107,704.56	26,557.36	32.73%
9000	Other				
	Wages				
	Benefits				
	Subtotal	-	-	-	0.00%
	Operating Expenditures	60,000.00	85,000.00	25,000.00	41.67%
	Total	60,000.00	85,000.00	25,000.00	41.67%
	Total Uses of Funds	3,955,461.54	3,494,537.70	(460,923.84)	-11.65%
	Net Sources over Uses	7,091.74	226,470.30	219,378.56	3093.44%
	All Devisions				
	Wages	1,368,032.00	1,412,341.71	44,309.71	3.24%

City of Lake Worth Beach
 Fiscal Year 2021 Budget Appropriation
 Beach Fund

GL Acct Code	Account Description	Budget 2020	FY 2021 Budget	\$ Change	% Change
	Benefits	551,980.07	636,557.86	84,577.79	15.32%
	Subtotal	1,920,012.07	2,048,899.57	128,887.50	6.71%
	Operating Expenditures	2,035,449.47	1,445,638.13	(589,811.34)	-28.98%
	Total	3,955,461.54	3,494,537.70	(460,923.84)	-11.65%

City of Lake Worth Beach
Fiscal Year 2021 Budget Appropriation
Code Remediation

GL Acct Code		Account Description	Budget 2020	Fiscal Year 2021 Budget	Change	% Change
FUND	160					
		Code Remediation Fund				
		Revenues				
		Program Income	184,000.00	369,000.00	185,000.00	100.54%
		Transfer From Fund Balance	-	-	-	0.00%
		Total Sources of Funds	184,000.00	369,000.00	185,000.00	100.54%
		Expenditures				
		Administrative				
		Wages	-	-	-	0.00%
		Benefits	-	-	-	0.00%
		Subtotal	-	-	-	0.00%
		Operating	182,500.00	313,000.00	130,500.00	71.51%
		Total Expenditures	182,500.00	313,000.00	130,500.00	71.51%
		Net Revenues over Expenses	1,500.00	56,000.00	54,500.00	3633.33%

City of Lake Worth Beach
Fiscal Year 2021 Budget Appropriation
Electric Fund

GL Acct Code		Account Description	FY 2020 Budget	FY 2021 Budget	\$ Change	% Change
FUND	401	<u>ELECTRIC FUND</u>				
<u>SUMMARY OF REVENUES AND EXPENDITURES</u>						
REVENUES						
		Charges for Service	60,457,845.00	61,106,870.00	649,025.00	1.07%
		Fines	15,000.00	15,000.00	-	0.00%
		Investment Income	308,895.00	463,844.84	154,949.84	50.16%
		Other Sources	714,080.00	714,080.00	-	0.00%
		Total Income	61,495,820.00	62,299,794.84	803,974.84	1.31%
EXPENDITURES						
		Customer Service	1,786,238.52	2,199,906.40	413,667.88	23.16%
		Administration	1,804,700.13	2,076,864.93	272,164.80	15.08%
		Engineering	1,795,371.35	2,026,149.44	230,778.09	12.85%
		Power Plant	2,811,675.14	33,384,414.25	30,572,739.11	1087.35%
		Power System Operations	33,441,896.91	1,450,266.50	(31,991,630.41)	-95.66%
		Distribution	6,829,322.09	7,254,031.28	424,709.18	6.22%
		Meter Shop	1,252,515.40	1,445,034.13	192,518.73	15.37%
		Non Departmental	10,265,024.00	7,754,893.05	(2,510,130.95)	-24.45%
		Total Expenditures	59,986,743.54	57,591,559.98	(2,395,183.56)	-3.99%
			-	-	-	-
		Net Operating Revenues over Expenditures	1,509,076.46	4,708,234.86	3,199,158.40	211.99%
			-	0.00	-	-
		Less: Paygo Capital		636,000.00		
		Projected Surplus		4,072,234.86		

City of Lake Worth Beach
Fiscal Year 2021 Budget Appropriation
Electric Fund

GL Acct Code	Account Description	FY 2020 Budget	FY 2021 Budget	\$ Change	% Change
Revenue and Expenses By Category					
Sources of Funds					
	Fees and charges	60,457,845.00	61,106,870.00	649,025.00	1.07%
	Fines	15,000.00	15,000.00	-	0.00%
	Investment Income	308,895.00	463,844.84	154,949.84	50.16%
	Transfers and Use of Fund Balance	714,080.00	714,080.00	-	0.00%
	Total sources of funds	61,495,820.00	62,299,794.84	803,974.84	1.31%
Use of Funds					
Customer Service					
	Wages	537,480.00	548,889.30	11,409.30	2.12%
	Benefits	228,286.72	249,091.74	20,805.02	9.11%
	Subtotal	765,766.72	797,981.04	32,214.32	4.21%
	Operating Expenditures	1,020,471.80	1,401,925.36	381,453.56	37.38%
	Total	1,786,238.52	2,199,906.40	413,667.88	23.16%
Administration					
	Wages	688,922.00	788,671.99	99,749.99	14.48%
	Benefits	300,761.53	344,948.02	44,186.48	14.69%
	Subtotal	989,683.53	1,133,620.00	143,936.47	14.54%
	Operating Expenditures	815,016.60	943,244.93	128,228.33	15.73%
	Total	1,804,700.13	2,076,864.93	272,164.80	15.08%
Engineering					
	Wages	959,985.00	1,024,679.55	64,694.55	6.74%
	Benefits	354,229.85	461,429.74	107,199.89	30.26%
	Subtotal	1,314,214.85	1,486,109.29	171,894.44	13.08%
	Operating Expenditures	481,156.50	540,040.15	58,883.65	12.24%
	Total	1,795,371.35	2,026,149.44	230,778.09	12.85%
Power Plant					
	Wages	1,047,960.00	1,061,208.66	13,248.66	1.26%
	Benefits	523,601.94	452,440.61	(71,161.33)	-13.59%
	Subtotal	1,571,561.94	1,513,649.28	(57,912.66)	-3.69%
	Operating Expenditures	1,240,113.20	31,870,764.97	30,630,651.77	2469.99%
	Total	2,811,675.14	33,384,414.25	30,572,739.11	1087.35%
Power System Operation					

City of Lake Worth Beach
 Fiscal Year 2021 Budget Appropriation
 Electric Fund

GL Acct Code			Account Description	FY 2020 Budget	FY 2021 Budget	\$ Change	% Change
			Wages	676,770.00	707,206.99	30,436.99	4.50%
			Benefits	351,454.91	295,286.67	(56,168.24)	-15.98%
			Subtotal	1,028,224.91	1,002,493.65	(25,731.25)	-2.50%
			Operating Expenditures	32,413,672.00	447,772.85	(31,965,899.15)	-98.62%
			Total	33,441,896.91	1,450,266.50	(31,991,630.41)	-95.66%

City of Lake Worth Beach
Fiscal Year 2021 Budget Appropriation
Electric Fund

GL Acct Code	Account Description	FY 2020 Budget	FY 2021 Budget	\$ Change	% Change
	Distribution				
	Wages	2,872,762.00	3,168,816.94	296,054.94	10.31%
	Benefits	1,236,131.29	1,318,047.20	81,915.90	6.63%
	Subtotal	4,108,893.29	4,486,864.13	377,970.84	9.20%
	Operating Expenditures	2,720,428.80	2,767,167.14	46,738.34	1.72%
	Total	6,829,322.09	7,254,031.28	424,709.18	6.22%
	Meter Shop				
	Wages	593,600.00	619,366.08	25,766.08	4.34%
	Benefits	285,060.40	320,046.09	34,985.69	12.27%
	Subtotal	878,660.40	939,412.17	60,751.77	6.91%
	Operating Expenditures	373,855.00	505,621.96	131,766.96	35.25%
	Total	1,252,515.40	1,445,034.13	192,518.73	15.37%
	Non-Departmental				
	Wages	-	-	-	0.00%
	Benefits	-	-	-	0.00%
	Subtotal	-	-	-	0.00%
	Operating Expenditures	3,493,633.00	1,160,168.72	(2,333,464.28)	-66.79%
	Total	3,493,633.00	1,160,168.72	(2,333,464.28)	-66.79%
	Non-Departmental				
	Wages	-	-	-	0.00%
	Benefits	-	-	-	0.00%
	Subtotal	-	-	-	0.00%
	Operating Expenditures	6,771,391.00	6,594,724.33	(176,666.67)	-2.61%
	Total	6,771,391.00	6,594,724.33	(176,666.67)	-2.61%
	Total Fund				
	Wages	7,377,479.00	7,918,839.51	541,360.51	7.34%
	Benefits	3,279,526.64	3,441,290.06	161,763.42	4.93%
	Subtotal	10,657,005.64	11,360,129.58	703,123.93	6.60%
	Operating Expenditures	49,329,737.90	46,231,430.41	(3,098,307.49)	-6.28%
	Total	59,986,743.54	57,591,559.98	(2,395,183.56)	-3.99%
		1,509,076.46	4,708,234.86	3,199,158.40	211.99%
	Less: Paygo Capital- Capital Appropriation		636,000.00		

City of Lake Worth Beach
 Fiscal Year 2021 Budget Appropriation
 Electric Fund

GL Acct Code			Account Description	FY 2020 Budget	FY 2021 Budget	\$ Change	% Change
			Projected Surplus		4,072,234.86		

City of Lake Worth Beach
Fiscal Year 2021 Appropriation
Water Fund

GL Acct Code	Account Description	FY 2020 Budget	Budget 2021	\$ Change	% Change
Summary of Revenues and Expenditures					
<i><u>Sources of Funds</u></i>					
	Permits and Fees	2,000.00	2,000.00	-	0.00%
	Intergovernmental Revenues	-	-	-	0.00%
	Charges for Services	15,320,000.00	16,043,955.00	723,955.00	4.73%
	Judgements and Fines	-	-	-	0.00%
	Investment Income	72,000.00	145,866.35	73,866.35	102.59%
	Impact Fees	200,000.00	137,578.40	(62,421.60)	-31.21%
	Other Income	-	-	-	0.00%
	Transfers and Fund Balance	385,454.00	15,000.00	(370,454.00)	-96.11%
	Total Sources of Funds	15,979,454.00	16,344,399.75	364,945.75	2.28%
<i><u>Uses of Funds</u></i>					
7010	Administration	1,338,558.03	1,354,346.83	15,788.80	1.18%
7021	Pumping	433,000.00	303,000.00	(130,000.00)	-30.02%
7022	Treatment	4,727,739.20	4,400,290.61	(327,448.59)	-6.93%
7034	Transmission and Distribution	2,245,380.56	2,029,084.81	(216,295.75)	-9.63%
9000	Other Expenses	6,553,030.00	6,914,133.33	361,103.33	5.51%
	Total Uses of Funds	15,297,707.79	15,000,855.58	(296,852.21)	-1.94%
		-	-	-	-
	Net Operating Sources over Uses	681,746.21	1,343,544.17	661,797.96	97.07%
	Less: Pay-Go Capital		75,000.00		
	Projected Surplus		1,268,544.17		

City of Lake Worth Beach
Fiscal Year 2021 Appropriation
Water Fund

GL Acct Code	Account Description	FY 2020 Budget	Budget 2021	\$ Change	% Change
Fund 402 - Water Fund					
Revenues and Expenditures by Category					
<u>Sources of Funds</u>					
	Permits and Fees	2,000.00	2,000.00	-	0.00%
	Intergovernmental Revenues	-	-	-	0.00%
	Charges for Services	15,320,000.00	16,043,955.00	723,955.00	4.73%
	Judgements and Fines	-	-	-	0.00%
	Investment Income	72,000.00	145,866.35	73,866.35	102.59%
	Impact Fees	200,000.00	137,578.40	(62,421.60)	-31.21%
	Other Income	-	-	-	0.00%
	Transfers and Fund Balance	385,454.00	15,000.00	(370,454.00)	-96.11%
	Total Sources of Funds	15,979,454.00	16,344,399.75	364,945.75	2.28%
<u>Uses of Funds</u>					
7010	Administration				
	Wages	482,386.00	537,996.08	55,610.08	11.53%
	Benefits	167,780.53	252,750.19	84,969.66	50.64%
	Subtotal	650,166.53	790,746.27	140,579.74	21.62%
	Operating Expenditures	688,391.50	563,600.56	(124,790.94)	-18.13%
	Total	1,338,558.03	1,354,346.83	15,788.80	1.18%
7021	Pumping				
	Wages	-	-	-	0.00%
	Benefits	-	-	-	0.00%
	Subtotal	-	-	-	0.00%
	Operating Expenditures	433,000.00	303,000.00	(130,000.00)	-30.02%
	Total	433,000.00	303,000.00	(130,000.00)	-30.02%
7022	Treatment				
	Wages	1,320,800.00	1,296,752.04	(24,047.96)	-1.82%
	Benefits	742,566.20	606,448.24	(136,117.96)	-18.33%
	Subtotal	2,063,366.20	1,903,200.28	(160,165.92)	-7.76%
	Operating Expenditures	2,664,373.00	2,497,090.32	(167,282.68)	-6.28%
	Total	4,727,739.20	4,400,290.61	(327,448.59)	-6.93%

City of Lake Worth Beach
Fiscal Year 2021 Appropriation
Water Fund

GL Acct Code	Account Description	FY 2020 Budget	Budget 2021	\$ Change	% Change
7034	Transmission and Distribution				
	Wages	730,823.00	707,260.84	(23,562.16)	-3.22%
	Benefits	443,058.96	381,835.36	(61,223.60)	-13.82%
	Subtotal	1,173,881.96	1,089,096.20	(84,785.76)	-7.22%
	Operating Expenditures	1,071,498.60	939,988.60	(131,510.00)	-12.27%
	Total	2,245,380.56	2,029,084.81	(216,295.75)	-9.63%
9000	Other				
	Wages	-	-	-	0.00%
	Benefits	-	-	-	0.00%
	Subtotal	-	-	-	0.00%
	Operating Expenditures	3,605,092.00	4,049,912.00	444,820.00	12.34%
	Total	3,605,092.00	4,049,912.00	444,820.00	12.34%
9000	Other Expenses				0.00%
	Wages	-	-	-	0.00%
	Benefits	-	-	-	0.00%
	Subtotal	-	-	-	0.00%
	Operating Expenditures	2,947,938.00	2,864,221.33	(83,716.67)	-2.84%
	Total	2,947,938.00	2,864,221.33	(83,716.67)	-2.84%
Expense Summary by Category					
	Wages	2,534,009.00	2,542,008.96	7,999.96	0.32%
	Benefits	1,353,405.69	1,241,033.79	(112,371.90)	-8.30%
	Subtotal	3,887,414.69	3,783,042.76	(104,371.93)	-2.68%
	Operating Expenditures	11,410,293.10	11,217,812.82	(192,480.28)	-1.69%
	Total	15,297,707.79	15,000,855.58	(296,852.21)	-1.94%
	Net Sources over Uses	681,746.21	1,343,544.17	661,797.96	97.07%
	Less: Pay-Go Capital		75,000.00		
	Projected Surplus		1,268,544.17		

City of Lake Worth Beach
Fiscal Year 2021 Budget Appropriation
Local Sewer

GL Acct Code	Account Description	FY 2020 Budget	FY 2021 Budget	\$ Change	% Change
<u>Summary of Revenues and Expenditures</u>					
<u>SOURCES OF FUNDS</u>					
	Permits and Fees	-	-	-	0.00%
	Charges for Services	8,899,638.00	9,698,411.45	798,773.45	8.98%
	Investment Income	50,000.00	25,722.70	(24,277.30)	-48.55%
	Impact Fees	179,515.00	49,660.00	(129,855.00)	-72.34%
	Other Income	-	-	-	0.00%
	Transfers from other Sources	-	-	-	0.00%
	Use of Fund Balance	-	-	-	0.00%
	Total Sources of Funds	9,129,153.00	9,773,794.15	644,641.15	7.06%
<u>USES OF FUNDS</u>					
7010	Administration	394,078.79	493,451.86	99,373.06	25.22%
7221	Pumping	667,349.12	642,174.84	(25,174.28)	-3.77%
7231	Collection	1,415,923.94	1,389,397.41	(26,526.53)	-1.87%
9010	Other	6,632,722.00	6,791,744.47	159,022.47	2.40%
	Total Uses of Funds	9,110,073.85	9,316,768.57	206,694.72	2.27%
	Net Sources over Uses	19,079.15	457,025.58	437,946.43	2295.42%
	Less; Pay-Go Capital- Captial Appropriation		200,000.00		
	Projected Surplus		257,025.58		

City of Lake Worth Beach
Fiscal Year 2021 Budget Appropriation
Local Sewer

GL Acct Code	Account Description	FY 2020 Budget	FY 2021 Budget	\$ Change	% Change
<u>Revenue and Expenditures by Category</u>					
<u>SOURCES OF FUNDS</u>					
	Permits and Fees				
	Charges for Services	8,899,638.00	9,698,411.45	798,773.45	8.98%
	Investment Income	50,000.00	25,722.70	(24,277.30)	-48.55%
	Impact Fees	179,515.00	49,660.00	(129,855.00)	-72.34%
	Total Income	9,129,153.00	9,773,794.15	644,641.15	7.06%
<u>USES OF FUNDS</u>					
7010	Administration				
	Wages	254,158.20	295,041.73	40,883.53	16.09%
	Benefits	100,435.59	132,860.50	32,424.91	32.28%
	Subtotal	354,593.79	427,902.23	73,308.43	20.67%
	Operating Expenditures	39,485.00	65,549.63	26,064.63	66.01%
	Total	394,078.79	493,451.86	99,373.06	25.22%
7221	Pumping				
	Wages	238,229.00	229,482.00	(8,747.00)	-3.67%
	Benefits	160,616.52	138,617.44	(21,999.08)	-13.70%
	Subtotal	398,845.52	368,099.44	(30,746.08)	-7.71%
	Operating Expenditures	268,503.60	274,075.41	5,571.81	2.08%
	Total	667,349.12	642,174.84	(25,174.28)	-3.77%
7231	Collection				
	Wages	601,292.00	616,768.73	15,476.73	2.57%
	Benefits	333,435.84	295,342.36	(38,093.47)	-11.42%
	Subtotal	934,727.84	912,111.09	(22,616.75)	-2.42%
	Operating Expenditures	481,196.10	477,286.31	(3,909.79)	-3.67%
	Total	1,415,923.94	1,389,397.41	(26,526.53)	-1.87%

City of Lake Worth Beach
Fiscal Year 2021 Budget Appropriation
Local Sewer

GL Acct Code		Account Description	FY 2020 Budget	FY 2021 Budget	\$ Change	% Change
9010	Other					
		Wages	-	-	-	0.00%
		Benefits	-	-	-	0.00%
		Subtotal	-	-	-	0.00%
		Operating Expenditures	6,632,722.00	6,791,744.47	159,022.47	0.00%
		Total	6,632,722.00	6,791,744.47	159,022.47	2.40%
Expense Summary						
		Wages	1,093,679.20	1,141,292.46	47,613.26	4.35%
		Benefits	594,487.95	566,820.30	(27,667.65)	-4.65%
		Subtotal	1,688,167.15	1,708,112.76	19,945.61	1.18%
		Operating Expenditures	7,421,906.70	7,608,655.81	186,749.11	0.00%
		Total	9,110,073.85	9,316,768.57	206,694.72	2.27%
		NET SOURCES OVER USES	19,079.15	457,025.58	437,946.43	2295.42%
		Less; Pay-Go Capital- Captial Appropriation		200,000.00		
		Projected Surplus		257,025.58		

City of Lake Worth Beach
Fiscal Year 2021 Budget Appropriation
Golf Fund

GL Acct Code	Account Description	FY 2020 Budget	FY 2021 Budget	\$ Change	% Change
FUND 404- Golf Fund					
<i>Summary of Revenue and Expense</i>					
SOURCES OF FUNDS					
	Charges for Services	1,215,325.00	1,243,500.00	28,175.00	2.32%
	Investment Income	-	-	-	0.00%
	Rents	-	-	-	0.00%
	Donations	-	10,000.00	10,000.00	0.00%
	Other Income	1,000.00	-	(1,000.00)	-100.00%
	Transfers	-	-	-	0.00%
	Use of Fund Balance	-	-	-	0.00%
	Total Sources of Funds	1,216,325.00	1,253,500.00	37,175.00	3.06%
USES OF FUNDS					
	Golf Course	1,185,540.78	1,222,501.57	36,960.80	3.12%
	Other / Transfers	19,490.00	30,000.00	10,510.00	53.93%
	Total Uses of Funds	1,205,030.78	1,252,501.57	47,470.80	3.94%
		-	-	-	
	Net Sources over Uses	11,294.22	998.43	(10,295.80)	-91.16%

City of Lake Worth Beach
Fiscal Year 2021 Budget Appropriation
Golf Fund

<u>Revenue and Expense by Category</u>					
SOURCES OF FUNDS					
				-	0.00%
	Charges for Services	1,215,325.00	1,243,500.00	28,175.00	2.32%
	Investment Income	-	-	-	0.00%
	Rents	-	-	-	0.00%
	Donations	-	10,000.00	10,000.00	0.00%
	Other Income	1,000.00	-	(1,000.00)	-100.00%
	Transfers	-	-	-	0.00%
	Use of Fund Balance	-	-	-	0.00%
		TOTAL SOURCES OF FUNDS	1,216,325.00	1,253,500.00	37,175.00 3.06%
USES OF FUNDS					
8030	Golf Course				
	Wages	172,035.00	193,477.88	21,442.88	12.46%
	Benefits	48,333.68	43,167.18	(5,166.50)	-10.69%
	Subtotal	220,368.68	236,645.06	16,276.38	7.39%
	Operating Expenditures	965,172.10	985,856.52	20,684.42	2.14%
	Total	1,185,540.78	1,222,501.57	36,960.80	3.12%
	Wages	-	-	-	0.00%
	Benefits	-	-	-	0.00%
	Subtotal	-	-	-	0.00%
	Operating Expenditures	19,490.00	30,000.00	10,510.00	53.93%
	Total	19,490.00	30,000.00	10,510.00	53.93%
	Category Summary				
	Wages	172,035.00	193,477.88	21,442.88	12.46%
	Benefits	48,333.68	43,167.18	(5,166.50)	-10.69%
	Subtotal	220,368.68	236,645.06	16,276.38	7.39%
	Operating Expenditures	984,662.10	1,015,856.52	31,194.42	3.17%
	Total	1,205,030.78	1,252,501.57	47,470.80	3.94%

City of Lake Worth Beach
 Fiscal Year 2021 Budget Appropriation
 Golf Fund

			Net Sources over Uses	11,294.22	998.43	(10,295.80)	-91.16%

City of Lake Worth Beach
Fiscal Year 2021 Budget Appropriation
Stormwater Fund

GL Acct Code	Account Description	FY 2020 Budget	Budget 2021	\$ Change	% Change
<u>Summary Revenues and Expenditures</u>					
Sources of Funds					
Taxes		20,000.00	20,000.00	-	0.00%
Charges for Services		1,855,000.00	1,939,787.18	84,787.18	4.57%
Investment Income		53,150.00	51,890.00	(1,260.00)	-2.37%
Use of Fund Balance		675,000.00	-	(675,000.00)	-100.00%
	Total Sources of Funds	2,603,150.00	2,011,677.18	(591,472.82)	-22.72%
Uses of Funds					
Stormwater Management		994,737.99	894,467.97	(100,270.02)	-10.08%
Street Sweeping		510,376.12	533,496.91	23,120.79	4.53%
Non-Departmental/Non Allocated		956,920.00	360,312.08	(596,607.92)	-62.35%
	Total Uses of Funds	2,462,034.11	1,788,276.96	(673,757.15)	-27.37%
			-		
	Net Sources over Uses	141,115.89	223,400.22	82,284.33	58.31%
	Less: Capital Pay-Go Appropriation		200,000.00		
	Projected Surplus		23,400.22		

City of Lake Worth Beach
Fiscal Year 2021 Budget Appropriation
Stormwater Fund

GL Acct Code	Account Description	FY 2020 Budget	Budget 2021	\$ Change	% Change
<u>Revenues and Expenditures by Category</u>					
SOURCES OF FUNDS					
	Taxes	20,000.00	20,000.00	-	0.00%
	Permits & Fees	-	-	-	0.00%
	Charges for Services	1,855,000.00	1,939,787.18	84,787.18	4.57%
	Fines and Foreitures	-	-	-	0.00%
	Investment Income	53,150.00	51,890.00	(1,260.00)	-2.37%
	Disposition of Fixed Assets	-	-	-	0.00%
	Other Income	-	-	-	0.00%
	Transfers	-	-	-	0.00%
	Use of Fund Balance	675,000.00	-	(675,000.00)	-100.00%
	Total Sources of Funds	2,603,150.00	2,011,677.18	(591,472.82)	-22.72%
USES OF FUNDS					
5090	Stormwater Management				
	Wages	293,320.00	295,771.05	2,451.05	0.84%
	Benefits	156,913.98	155,472.13	(1,441.85)	-0.92%
	Subtotal	450,233.98	451,243.18	1,009.20	0.22%
	Operating Expenditures	544,504.01	443,224.79	(101,279.22)	-18.60%
	Total	994,737.99	894,467.97	(100,270.02)	-10.08%
5099	Street Sweeping				
	Wages	155,435.00	162,001.71	6,566.71	4.22%
	Benefits	76,976.78	92,138.72	15,161.95	19.70%
	Subtotal	232,411.78	254,140.44	21,728.66	9.35%
	Operating Expenditures	277,964.35	279,356.48	1,392.13	0.50%
	Total	510,376.12	533,496.91	23,120.79	4.53%
9010	Non-Departmental/Non Allocated				
	Wages	-	-	-	0.00%
	Benefits	-	-	-	0.00%
	Subtotal	-	-	-	0.00%
	Operating Expenditures	956,920.00	360,312.08	(596,607.92)	-62.35%

City of Lake Worth Beach
 Fiscal Year 2021 Budget Appropriation
 Stormwater Fund

GL Acct Code			Account Description	FY 2020 Budget	Budget 2021	\$ Change	% Change
			Total	956,920.00	360,312.08	(596,607.92)	-62.35%

City of Lake Worth Beach
Fiscal Year 2021 Budget Appropriation
Stormwater Fund

GL Acct Code	Account Description	FY 2020 Budget	Budget 2021	\$ Change	% Change
	Department Summary by Category				
	Wages	448,755.00	457,772.76	9,017.76	2.01%
	Benefits	233,890.76	247,610.86	13,720.10	5.87%
	Subtotal	682,645.76	705,383.62	22,737.86	3.33%
	Operating Expenditures	1,779,388.36	1,082,893.34	(696,495.01)	-39.14%
	Total	2,462,034.11	1,788,276.96	(673,757.15)	-27.37%
	NET SOURCES OVER USES	141,115.89	223,400.22	82,284.33	58.31%
	Less: Capital Pay-Go Appropriation		200,000.00		
	Projected Surplus		23,400.22		

City of Lake Worth Beach
Fiscal Year 2021 Budget Appropriation
Refuse Fund

GL Acct Code	Account Description	FY 2020 Budget	FY 2021 Budget	\$ Change	% Change
<u>Summary Revenue and Expenditures</u>					
Sources of Funds					
	Taxes	128,900.00	128,900.00	-	0.00%
	Charges for Services	6,097,500.00	6,705,823.00	608,323.00	9.98%
	Investment Income	59,630.67	59,630.00	(0.67)	0.00%
	Transfers and Fund Balance	-	-	-	0.00%
	Total Sources of Funds	6,286,030.67	6,894,353.00	608,322.33	9.68%
Uses of Funds by Program					
5080	Administrative	26,500.00	26,500.00	-	0.00%
5081	Residential Collection	3,220,951.87	3,282,810.93	61,859.06	1.92%
5082	Commercial Collection	1,345,944.73	1,357,388.89	11,444.16	0.85%
5083	Recycle	569,832.83	546,185.10	(23,647.73)	-4.15%
5084	Roll-Offs	208,970.31	227,991.38	19,021.07	9.10%
9010	Non-Departmental	912,567.00	928,896.50	16,329.50	1.79%
	Total Uses of Funds	6,284,766.74	6,369,772.80	85,006.06	1.35%
	Net Income	1,263.93	524,580.20	523,316.27	41403.98%
<u>Revenue and Expenditures by Program</u>					
Sources of Funds					
	Taxes	128,900.00	128,900.00	-	0.00%
	Charges for Services	6,097,500.00	6,705,823.00	608,323.00	9.98%
	Investment Income	59,630.67	59,630.00	(0.67)	0.00%
	Transfers and Fund Balance	-	-	-	0.00%
	Total Sources of Funds	6,286,030.67	6,894,353.00	608,322.33	9.68%
Uses of Funds					
5080	Wages	-	-	-	0.00%
	Benefits	-	-	-	0.00%
	Subtotal	-	-	-	0.00%
	Operating Expenditures	26,500.00	26,500.00	-	0.00%

City of Lake Worth Beach
Fiscal Year 2021 Budget Appropriation
Refuse Fund

GL Acct Code		Account Description	FY 2020 Budget	FY 2021 Budget	\$ Change	% Change
		Total	26,500.00	26,500.00	-	0.00%
5081		Residential Collection				
		Wages	947,380.00	982,553.57	35,173.57	3.71%
		Benefits	621,283.57	578,104.77	(43,178.80)	-6.95%
		Subtotal	1,568,663.57	1,560,658.34	(8,005.23)	-0.51%
		Operating Expenditures	1,652,288.30	1,722,152.59	69,864.29	4.23%
		Total	3,220,951.87	3,282,810.93	61,859.06	1.92%
5082		Commercial Collection				
		Wages	291,105.00	299,615.67	8,510.67	2.92%
		Benefits	198,479.53	171,789.21	(26,690.33)	-13.45%
		Subtotal	489,584.53	471,404.88	(18,179.65)	-3.71%
		Operating Expenditures	856,360.20	885,984.02	29,623.82	3.46%
		Total	1,345,944.73	1,357,388.89	11,444.16	0.85%
5083		Wages and Benefits				
		Wages	285,420.00	256,025.95	(29,394.05)	-10.30%
		Benefits	132,990.63	114,938.44	(18,052.19)	-13.57%
		Subtotal	418,410.63	370,964.39	(47,446.24)	-11.34%
		Operating Expenditures	151,422.20	175,220.71	23,798.51	15.72%
		Total	569,832.83	546,185.10	(23,647.73)	-4.15%
5084		Roll-Offs				
		Wages	70,140.00	72,793.16	2,653.16	3.78%
		Benefits	49,565.71	42,527.27	(7,038.44)	-14.20%
		Subtotal	119,705.71	115,320.43	(4,385.28)	-3.66%
		Operating Expenditures	89,264.60	112,670.95	23,406.35	26.22%
		Total	208,970.31	227,991.38	19,021.07	9.10%
9010		Non-Departmental/UnAllocated				
		Wages	-	-	-	0.00%
		Benefits	-	-	-	0.00%
		Subtotal	-	-	-	0.00%
		Operating Expenditures	912,567.00	928,896.50	16,329.50	1.79%
		Total	912,567.00	928,896.50	16,329.50	1.79%
		Summary of Expenses by Category				

City of Lake Worth Beach
Fiscal Year 2021 Budget Appropriation
Refuse Fund

GL Acct Code		Account Description	FY 2020 Budget	FY 2021 Budget	\$ Change	% Change
		Wages	1,594,045.00	1,610,988.35	16,943.35	1.06%
		Benefits	1,002,319.44	907,359.68	(94,959.76)	-9.47%
		Subtotal	2,596,364.44	2,518,348.04	(78,016.40)	-3.00%
		Operating Expenditures	3,688,402.30	3,851,424.76	163,022.46	4.42%
		Total	6,284,766.74	6,369,772.80	85,006.06	1.35%
		Net Sources over Uses of Funds	1,263.93	524,580.20	523,316.27	41403.98%

City of Lake Worth Beach
Fiscal Year 2021 Budget Appropriation
Garage Fund

GL Acct Code	Account Description	Budget 2020	Budget 2021	Change	% Change
Fund 530					
341	Transfers from Funds				
20 10	General Fund	317,500.00	314,800.00	(2,700.00)	-0.85%
20 15	Beach Fund	16,700.00	16,700.00	-	0.00%
20 20	Electric Fund	171,000.00	166,100.00	(4,900.00)	-2.87%
20 25	Water Fund	101,300.00	101,300.00	-	0.00%
20 30	Local Sewer Fund	67,300.00	67,300.00	-	0.00%
20 35	Regional Sewer Fund	13,800.00	13,800.00	-	0.00%
20 40	Golf Fund			-	0.00%
20 55	Stormwater Fund	6,900.00	22,517.00	15,617.00	226.33%
20 60	Sanitation Fund	38,300.00	66,800.00	28,500.00	74.41%
20 65	Building Services Fund	24,500.00	-	(24,500.00)	-100.00%
20 70	IT Fund	9,800.00	9,800.00	-	0.00%
20 75	Garage Fund			-	0.00%
20 95	Utility Conservation Fund	14,700.00	-	(14,700.00)	-100.00%
20 99	Contributions-Other			-	0.00%
40 10	Heavy Equipment / Fuel Charge Back	160,000.00	160,000.00	-	0.00%
395 0 0	Fund Balance	300,000.00		(300,000.00)	-100.00%
	Subtotal	1,241,800.00	939,117.00	(302,683.00)	-24.37%
				-	
	Uses of Funds				
	Transportation				
	Wages and Benefits	343,881.00	337,362.05	(6,518.95)	-1.90%
	Benefits	217,330.90	175,490.91	(41,839.98)	-19.25%
	Wages and Benefits	561,211.90	512,852.96	(48,358.94)	-8.62%
	Operating Expenditures				
	Subtotal; Operating Expenditures	672,298.20	411,882.40	(260,415.80)	-38.74%
	Department Total	1,233,510.10	924,735.35	(308,774.74)	-25.03%
	Net Income	8,289.90	14,381.65	6,091.74	73.48%

City of Lake Worth Beach
Fiscal Year 2021 Budget Appropriation
Information Technology

GL Acct Code		Account Description	Budget 2020	Budget 2021	Change	% Change
Fund	510	Information Technology				
341		Assessment Discount				
	20	10 General Fund	706,456.50	920,563.36	214,106.86	30.31%
	20	15 Beach Fund	49,082.00	74,832.17	25,750.17	52.46%
	20	20 Electric Fund	552,855.50	599,855.49	46,999.99	8.50%
	20	25 Water Fund	130,651.50	180,437.15	49,785.65	38.11%
	20	30 Local Sewer Fund	37,317.50	180,437.15	143,119.65	383.52%
	20	35 Regional Sewer Fund			-	0.00%
	20	40 Golf Fund	24,736.50	33,316.08	8,579.58	34.68%
	20	45 Housing Initiative			-	0.00%
	20	50 CRA			-	0.00%
	20	55 Stormwater Fund	27,738.00	25,530.85	(2,207.15)	-7.96%
	20	60 Sanitation Fund	52,773.50	55,679.44	2,905.94	5.51%
	20	65 Building Services Fund	77,429.50	73,710.64	(3,718.86)	-4.80%
	20	75 Garage Fund	30,245.00	29,288.72	(956.28)	-3.16%
	20	80 Self Insurance Fund	8,245.50	8,245.50	-	0.00%
	20	95 Utility Conservation Fund	7,256.50	15,320.69	8,064.19	111.13%
	20	99 Benefit Fund	23,954.50	23,954.50	-	0.00%
	90	90 Miscellaneous			-	0.00%
		Subtotal	1,728,742.00	2,221,171.74	492,429.74	28.48%
390		Other Sources			-	0.00%
395		Use of Fund Balance			-	0.00%
	0	0 Use of Fund Balance	192,000.00		(192,000.00)	-100.00%
		Subtotal	192,000.00	-	(192,000.00)	-100.00%
					-	
		Total Sources of Funds	1,920,742.00	2,221,171.74	300,429.74	15.64%
		Wages and Benefits				
		Subtotal Wages	629,030.00	561,073.38	(67,956.63)	-10.80%
		Subtotal Benefits	230,074.80	216,554.13	(13,520.66)	-5.88%
		Wages and Benefits	859,104.80	777,627.51	(81,477.29)	-9.48%
		Operating Expenditures				
		Subtotal; Operating Expenditures	1,061,509.72	1,369,951.18	308,441.46	29.06%
		Department Total	1,920,614.52	2,147,578.68	226,964.17	11.82%

City of Lake Worth Beach
 Fiscal Year 2021 Budget Appropriation
 Information Technology

GL Acct Code			Account Description	Budget 2020	Budget 2021	Change	% Change
			<i>crossfoot test, s=0</i>				
			Net Income	127.49	73,593.06	73,465.57	57626.84%
						-	

City of Lake Worth Beach
 Fiscal Year 2021 Budget Appropriation
 Self Insurance Fund

GL Acct Code	Account Description	Budget 2020	Budget 2021	Change	% Change
SOURCES OF FUNDS					
	Charges for Services	2,855,457.38	3,082,708.52	227,251.14	7.96%
	Investment Earnings	-	30,000.00	30,000.00	0.00%
		2,855,457.38	3,112,708.52	257,251.14	9.01%
USES OF FUNDS					
	Wages	89,419.00	232,922.01	143,503.01	160.48%
	Benefits	30,591.55	97,531.04	66,939.48	218.82%
	Subtotal	120,010.55	330,453.05	210,442.49	175.35%
	Operating Expenditures	2,083,832.00	2,232,321.73	148,489.73	7.13%
	Total	2,203,842.55	2,562,774.77	358,932.22	16.29%
	Wages	71,727.00	-	(71,727.00)	-100.00%
	Benefits	23,789.12	-	(23,789.12)	-100.00%
	Subtotal	95,516.12	-	(95,516.12)	-100.00%
	Operating Expenditures	518,128.00	506,885.00	(11,243.00)	-2.17%
	Total	613,644.12	506,885.00	(106,759.12)	-17.40%
	Wages	-	-	-	0.00%
	Benefits	-	-	-	0.00%
	Subtotal	-	-	-	0.00%
	Operating Expenditures	5,050.00	8,000.00	2,950.00	58.42%
	Total	5,050.00	8,000.00	2,950.00	58.42%
Department Expense Summary					
	Wages	161,146.00	232,922.01	71,776.01	44.54%
	Benefits	54,380.67	97,531.04	43,150.37	79.35%
	Subtotal	215,526.67	330,453.05	114,926.38	53.32%
	Operating Expenditures	2,607,010.00	2,747,206.73	140,196.73	5.38%
	Total	2,822,536.67	3,077,659.77	255,123.10	9.04%
NET SOURCES OVER USES					
		32,920.71	35,048.75	2,128.04	6.46%

City of Lake Worth Beach
Fiscal Year 2021 Budget Appropriation
Self Insurance Fund

City of Lake Worth Beach
Fiscal Year 2021 Budget Appropriation
Grant Fund

GL Acct Code			Account Description	Level Service Budget 2020	Budget 2021	Change
REVENUES						
0000						
331	10	0				
	20	0	Public Safety	21,176.00	22,000.00	824.00
	32	0	Electric Supply System	62,480.00	63,000.00	520.00
	70	0	Culture / Recreation	260,870.00	261,000.00	130.00
	10	10	General Government / Community Development	100,000.00	100,000.00	-
	70	00	State Grants / Culture/Recreation	11,788.00	12,000.00	212.00
381	10	01	Transfer from General	15,000.00		(15,000.00)
			Total Sources of Funds	471,314.00	458,000.00	(13,314.00)
9700			Local Match			
515	31	90	Professional Services	15,000.00		(15,000.00)
			Subtotal; Operating Expenditures	15,000.00	-	(15,000.00)
			Department Total	15,000.00	-	(15,000.00)
9710			Federal Grants			
			Wages and Benefits			
529	12	10	Public Safety			
			Subtotal Wages	17,338.00	-	(17,338.00)
			Subtotal Benefits	2,088.36	-	(2,088.36)
			Wages and Benefits	19,426.36	-	(19,426.36)
			Operating Expenditures	101,750.00	458,000.00	356,250.00
			Department Total	121,176.36	458,000.00	356,250.00
9720			State Grants			
531	64	40	Machinery & Equipment			
572	52	0	Parks and Recreation - Operating Supplies	11,788.00		(11,788.00)
			Department Total	11,788.00	-	(11,788.00)

City of Lake Worth Beach
 Fiscal Year 2021 Budget Appropriation
 Grant Fund

			Expenditure Total	147,964.36	458,000.00	310,035.64
						-
			Net Source over Use of Funds	323,349.64	-	(323,349.64)

City of Lake Worth Beach
Fiscal Year 2021 Budget Appropriation
Simpkin Trust

GL Acct Code			Account Description	Level Service Budget 2020	Budget 2021	Change	% Change
Fund	605						
REVENUES							
0000							
361			Interest & other Earnings			-	0%
	10	10	Investments	2,500.00	500.00	(2,000.00)	-80%
	30	0	Unrealized Gain/(Loss)			-	0%
	40	0	Realized Gain/(Loss)			-	0%
	40	10	Bond Proceeds			-	0%
395			Other Sources			-	0%
	00	00	Use of Fund Balance	27,500.00	29,500.00	2,000.00	7%
			Total Sources of Funds	30,000.00	30,000.00	-	0%
						-	
9010			Non-Departmental			-	0%
519	58	70	Bank Charges and Fees			-	0%
581	91	1	Transfer - To General Fund	30,000.00	30,000.00	-	0%
						-	0%
						-	0%
						-	0%
			Total Use of Funds	30,000.00	30,000.00	-	0%
						-	
			Net Source over Use of Funds	-	-	-	0%
						-	

City of Lake Worth Beach
Fiscal Year 2021 Budget Appropriation
Simpkin Trust
